

**The role of corporate governance in achieving the quality of
accounting information in Jordan**

**A Thesis is submitted to college Of Business
fulfillment of the requirement for the degree master
(International Accounting)
University Utara Malaysia**

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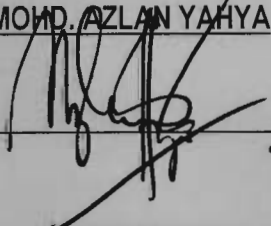
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Abstract

In this study was trying to explain how the application of corporate governance in Jordan helps to maximize the performance of companies. Also, the application of corporate governance was trying to find laws and regulations that help to reduce conflicts of interest of others, materially and morally unacceptable. This study argues that there were moral link between the application of corporate governance and the quality of accounting information. And there was a moral link between the quality of accounting information for companies that applied corporate governance movement and trading in the stock market, share prices of these companies. The importance of study to emphasize the importance of expanding the application of the concept of corporate governance in the economic environment and benefit from Jordan in the development of accounting practice and development of the audit profession and thus achieve the quality of accounting information in environmental accounting of Jordan, which reflected the decisions of investors and the Jordanian stock market. Finally the results of the study showed that the accounting information variables were important in determining the factors influencing the company corporate governance

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CHAPTER ONE

INTRODUCTION

1.1 Introduction

Corporate governance is one of the topics of interest to many researchers in many branches of knowledge. It is a whole series of regulatory and financial mechanisms aimed at reducing conflicts of interest between management and owners of capital invested in the company, and therefore they aim to protect the owners of capital from opportunistic behavior, and make managers are working to achieve the interests of owners of capital, particularly shareholders.

That is why the orbiter for governance studies found great interest in various scientific journals belonging to many branches of science economic, financial and legal such as economics, finance, law, accounting and management. In the study (Shleifer and Vishny 1997), a study published in a patrol of finance, the economy and finance disciplines to record more attention to governance mechanisms and accounting patrol came in ranked fourth in terms of addressing the researchers of the mechanisms of governance.

In the study (Bushman and Smith 2001), a study published in the periodical accounting, the accounting patrols are ranked first, followed by economy and finance in terms of interest in the topic of corporate governance. In fact, both studies did not include all the reports published on governance in both scientific journals to determine which branches of knowledge contributed more to corporate governance.

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